



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



**FILE COPY**

DARLENE GREEN  
Comptroller

*Internal Audit Section*

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January 31, 2011

Pamela Rice Walker  
Acting Director of Health  
1520 Market St., Room 4045  
St. Louis, MO 63103

RE: Payroll Distribution (Project #2012-19)

Dear Ms. Walker:

We have conducted a payroll distribution review of the Office of the Director of Health (Department #700) for the pay period ending November 5, 2011. The objectives of this review were to determine if:

- Only eligible employees received wages.
- Wages were adequately safeguarded.
- Employees were only paid for actual hours worked or approved usage of paid leave.
- Accruals and use of paid leave were accurate.

The fieldwork was completed on December 22, 2011.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

During this review, nothing came to our attention that caused us to believe the wages were not properly distributed and safeguarded.

If you have any questions, please contact Internal Audit Section at (314) 657-3490.

Respectfully,

  
Dr. Kenneth M. Stone, CPA  
Internal Audit Executive

cc: Amy Williams, Payroll Manager, Office of the Comptroller